

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
3CI COMPLETE COMPLIANCE CORP AMERICAN 3CI 713 OAKDALE GRAND PRAIRIE, TX 75050	3730	Secured: Priority: Administrative: Unsecured: \$278.41 Total: \$278.41	05/01/2006	DELPHI CORPORATION (05-44481)
ADVETECH INC 451 W MAIN ST CANFIELD, OH 44406	3993	Secured: Priority: Administrative: Unsecured: \$914.69 Total: \$914.69	05/01/2006	DELPHI CORPORATION (05-44481)
ALLIED ELECTRONICS INC PO BOX 5126 TIMONIUM, MD 21094	992	Secured: Priority: Administrative: Unsecured: \$593.84 Total: \$593.84	12/05/2005	DELPHI CORPORATION (05-44481)
ALLIED ELECTRONICS INC PO BOX 5126 TIMONIUM, MD 21094	970	Secured: Priority: Administrative: Unsecured: \$557.03 Total: \$557.03	12/05/2005	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
AMERICAN TURNED PRODUCTS INC MACDONALD ILLIG JONES & BRITTON LLP 100 STATE ST STE 700 ERIE, PA 16507-1459	1779	Secured: \$0.00 Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/06/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)
C & P WAREHOUSE FACILITY 2605 N DAVIS RD KOKOMO, IN 46901	9645	Secured: Priority: Administrative: Unsecured: \$7,542.88 Total: \$7,542.88	07/12/2006	DELPHI CORPORATION (05-44481)
CIT COMMUNICATIONS FINANCE CORPORATION DBA AVAYA FINANCIAL SERVICES FKA AT&T CREDIT CORPORATION ATTN BANKRUPTCY DEPT 1 CIT DR STE 4104A LIVINGSTON, NJ 07039	15603	Secured: Priority: Administrative: Unsecured: \$3,813.42 Total: \$3,813.42	07/31/2006	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)

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DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070	10905	Secured: \$34,595.00 Priority: Administrative: Unsecured: Total: \$34,595.00	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC AS TRANSFEREE TO WHEELS INTERNATIONAL FREIGHT SYSTEMS INC 1565 HOTEL CIR S STE 310 SAN DIEGO, CA 92108	2116	Secured: Priority: Administrative: Unsecured: \$3,567.20 Total: \$3,567.20	02/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DORNER MFG CORP 975 COTTONWOOD AVE HARTLAND, WI 53029-0020	2582	Secured: Priority: Administrative: Unsecured: \$522.63 Total: \$522.63	04/07/2006	DELPHI CORPORATION (05-44481)
FINANCIAL SERVICES OF AMERICA LLC 4739 BELLEVIEW STE 304 KANSAS CITY, MO 64112	11227	Secured: Priority: Administrative: Unsecured: \$233,418.13 Total: \$233,418.13	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FPE INC 1785 BIG HILL RD DAYTON, OH 45439	11543	Secured: Priority: Administrative: Unsecured: \$430,308.97 Total: \$430,308.97	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	10375	Secured: Priority: Administrative: Unsecured: \$774,931.06 Total: \$774,931.06	07/24/2006	DELPHI CORPORATION (05-44481)
HINKLE MANUFACTURING INC PO BOX 60210 ROSSFORD, OH 43460	662	Secured: Priority: Administrative: Unsecured: \$5,765.70 Total: \$5,765.70	11/18/2005	DELPHI CORPORATION (05-44481)
HYPERTRONICS CORP EFT 16 BRENT DR HUDSON, MA 01749-2978	3937	Secured: Priority: Administrative: Unsecured: \$890.64 Total: \$890.64	05/01/2006	DELPHI CORPORATION (05-44481)

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ICG CASTINGS INC 101 POPLAR ST PO BOX 470 DOWAGIAC, MI 49047	40	Secured: Priority: \$272,340.10 Administrative: Unsecured: \$823,166.05 Total: \$1,095,506.15	10/17/2005	DELPHI CORPORATION (05-44481)
INTERNATIONAL OUTSOURCING SERVICES 1600 W BLOOMFIELD RD BLOOMINGTON, IN 47403	12194	Secured: Priority: Administrative: Unsecured: \$33,114.60 Total: \$33,114.60	07/28/2006	DELPHI CORPORATION (05-44481)
KOKUSAI INC 8102 WOODLAND DR INDIANAPOLIS, IN 46278	1986	Secured: Priority: Administrative: Unsecured: \$3,933.77 Total: \$3,933.77	02/14/2006	DELPHI CORPORATION (05-44481)
MICHAEL A POLITO SAMUEL F PRATO ESQ ALLIANCE BUILDING STE I 435 I 83 EAST MAIN ST ROCHESTER, NY 14604	3908	Secured: Priority: Administrative: Unsecured: \$500,000.00 Total: \$500,000.00	05/01/2006	DELPHI CORPORATION (05-44481)
NATIONAL ABATEMENT CORPORATION 5206 GATEWAY CENTRE STE 200 FLINT, MI 48507	2042	Secured: \$17,585.00 Priority: Administrative: Unsecured: \$210.00 Total: \$17,795.00	02/16/2006	DELPHI CORPORATION (05-44481)
NYPRO CHIHUAHUA S DE RL DE CV AVE HEMINGWAY NO 11517 COMPLEJO IND CHIHUAHUA CHIH, 31109 MEXICO	9976	Secured: Priority: Administrative: Unsecured: \$29,114.44 Total: \$29,114.44	07/20/2006	DELPHI CORPORATION (05-44481)
SCHAEFER PLUMBING SUPPLY CO I INC 146 160 CLINTON ST BUFFALO, NY 14203	2899	Secured: Priority: Administrative: Unsecured: \$686.37 Total: \$686.37	04/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SHERWIN WILLIAMS CO THE 1100 NORTH EXPY STE 1 BROWNSVILLE, TX 78520	8798	Secured: Priority: Administrative: Unsecured: \$278.75 Total: \$278.75	06/30/2006	DELPHI CORPORATION (05-44481)

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SKF DE MEXICO S A DE C V PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899	11275	Secured: Priority: Administrative: Unsecured: \$8,007.33 Total: \$8,007.33	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPECIALTY COATINGS SYSTEMS EFT ADLER POLLOCK & SHEEHAN PC ONE CITIZENS PLAZA 8TH FLOOR PROVIDENCE, RI 02903	15683	Secured: Priority: Administrative: Unsecured: \$76,385.97 Total: \$76,385.97	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	6786	Secured: Priority: \$21,000.00 Administrative: Unsecured: Total: \$21,000.00	05/24/2006	DELPHI CORPORATION (05-44481)
THE CONNECTICUT LIGHT & POWER COMPANY CREDIT AND COLLECTION CTR PO BOX 2899 HARTFORD, CT 06101-8307	110	Secured: Priority: Administrative: Unsecured: \$1,418.83 Total: \$1,418.83	10/25/2005	DELPHI CORPORATION (05-44481)
TOYOTA MOTOR NORTH AMERICA INC AND TOYOTA MOTOR MANUFACTURING KENTUCKY INC TODD HESEKIEL 59 MAIDEN LANE NEW YORK, NY 10038	11614	Secured: Priority: Administrative: Unsecured: \$20,000,000.00 Total: \$20,000,000.00	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
U S CUSTOMS AND BORDER PROTECTION 6650 TELECOM DR PO BOX 68911 INDIANAPOLIS, IN 46268	4041	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/01/2006	DELPHI CONNECTION SYSTEMS (05-44624)
UNITED STATES COUNCIL FOR INTERNATIONAL BUSINESS 1212 AVE OF THE AMERICAS NEW YORK, NY 10036-1689	10565	Secured: Priority: Administrative: Unsecured: \$13,849.76 Total: \$13,849.76	07/24/2006	DELPHI CORPORATION (05-44481)
US CUSTOMS AND BORDER PROTECTION 6650 TELECOM DR PO BOX 68911 INDIANAPOLIS, IN 46268	4038	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/01/2006	SPECIALTY ELECTRONICS, INC (05-44539)

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WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085	10753	Secured: \$299,663.69 Priority: Administrative: Unsecured: _____ Total: \$299,663.69	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		32		\$23,598,454.26